

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	DETERMINATION
GARY J. WILLIAMS O.D.,	:	DISMISSING PETITION
FAMILY EYECARE, P.C.	:	
	:	DTA NO. 850960
for Redetermination of a Deficiency or for Refund	:	
of New York State Personal Income Tax under	:	
Article 22 of the Tax Law for the Period January 1,	:	
2023 through March 31, 2023.	:	

Pursuant to 20 NYCRR 3000.3 (a), all proceedings in the Division of Tax Appeals must be commenced by the filing of a petition. Pursuant to 20 NYCRR 3000.3 (b), the form of the petition sets forth the required information that must be included in the petition. Petitioner is required to provide a copy of the statutory notice being protested (*see* 20 NYCRR 3000.3 [b] [8]) and to sign the petition (*see* 20 NYCRR 3000.3 [b] [7]). In this case, the petition was signed by an employee of petitioner, but an executed power of attorney form did not accompany the petition (*see* 20 NYCRR 3000.2 [c]).

On September 11, 2024, the Division of Tax Appeals made a written request to petitioner for a copy of the statutory notice and to provide an executed power of attorney form. To date, petitioner has not provided the requested information.

Therefore, with no response received from petitioner, pursuant to 20 NYCRR 3000.3 (d) (2),

It is ORDERED, on the motion of the supervising administrative law judge, that the petition be, and is hereby, dismissed with prejudice as of this date.

DATED: Albany, New York
January 29, 2026

/s/ Donna M. Gardiner
Donna M. Gardiner
Supervising Administrative Law Judge